

2013 DRAFTING REQUEST

Bill

Received: **8/20/2013** Received By: **mshovers**
Wanted: **As time permits** Same as LRB:
For: **Evan Goyke (608) 266-0645** By/Representing: **Ryan**
May Contact: Drafter: **mshovers**
Subject: **Tax, Individual - dedct/sbtret** Addl. Drafters:
Extra Copies: **PJK**

Submit via email: **YES**
Requester's email: **Rep.Goyke@legis.wisconsin.gov**
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Exempt from taxation realtors commission on sale of certain foreclosed properties

Instructions:

See attached. Exempt from taxation realtors commission on foreclosed properties that sell for \$50,000 or less; ltd to properties sold in counties with a population of 750,000 or more

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	mshovers 9/25/2013	scalvin 9/5/2013	jmurphy 9/5/2013	_____	srose 9/5/2013		State Tax
/1	mshovers 9/26/2013	jdye 9/26/2013	jfrantze 9/26/2013	_____	srose 9/26/2013	lparisi 9/26/2013	State Tax
/2		kfollett 9/26/2013	jmurphy 9/26/2013	_____	lparisi 9/26/2013	srose 9/26/2013	State Tax

FE Sent For:

at
intro

<END>

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Jacket
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See attached. Exempt from taxation realtors commission on foreclosed properties that sell for \$50,000 or less - ltd to mil. county

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/P1	mshovers 8/27/13	/P1 sac 09/05/2013	Jim 9/5	self			

FE Sent For:

<END>

Shovers, Marc

From: Knocke, Ryan
Sent: Monday, August 26, 2013 11:46 AM
To: Shovers, Marc
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Marc-

Thank you! That is correct. Of course Rep. Goyke may have some stylistic changes in the future, but that is the core idea for our first preliminary draft. Thank you!

- Ryan

From: Shovers, Marc
Sent: Monday, August 26, 2013 11:40 AM
To: Knocke, Ryan
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Hi Ryan:

I did not have time to work on this before I left for vacation, so the draft has not been completed. Just to be sure I understand your request, are you asking that I create an individual income tax exemption for any amount of commission earned by a realtor on the sale of a foreclosed property that sells for \$50,000 or less?

Thanks,

Marc

From: Knocke, Ryan
Sent: Monday, August 26, 2013 9:03 AM
To: Shovers, Marc
Subject: FW: Legislative Ideas for Draft - Rep. Evan Goyke

Marc-

I hope you had a wonderful vacation and enjoyed your time off. I am just following up per Rep. Goyke's request on our pending draft below. Could an update be provided? Thank you again for all of your help and expertise. All the best.

- Ryan

From: Gary, Aaron
Sent: Tuesday, August 20, 2013 2:52 PM
To: Knocke, Ryan
Cc: Shovers, Marc
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Hi Ryan,

Given your response to my question, the draft appears to basically create an income tax exception for realtor sales of foreclosed properties. I therefore forwarded the draft to our tax drafters and I believe it ended up with Marc Shovers, who unfortunately is on vacation until Monday. Marc is copied on this email and can advise on the status of the draft when he returns.

Aaron

Aaron R. Gary
Attorney, Legislative Reference Bureau
608.261.6926 (voice)
608.264.6948 (fax)
aaron.gary@legis.state.wi.us

From: Knocke, Ryan
Sent: Tuesday, August 20, 2013 2:23 PM
To: Gary, Aaron
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Aaron-

I hope this message finds you well. Rep. Goyke asked me to check on this bill draft. Has it been completed and in editing? Thank you for any update you can provide!

- Ryan

From: Gary, Aaron
Sent: Monday, August 05, 2013 11:14 AM
To: Knocke, Ryan
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Hi Ryan,

Yes, this helps. I will need to confer with another drafter and will get back to you if we need any additional clarification. Thanks. Aaron

Aaron R. Gary
Attorney, Legislative Reference Bureau
608.261.6926 (voice)
608.264.6948 (fax)
aaron.gary@legis.state.wi.us

From: Knocke, Ryan
Sent: Wednesday, July 31, 2013 10:52 AM
To: Gary, Aaron
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Aaron-

I hope this message finds you well. Was this helpful at all for the draft to proceed? Thank you!

- Ryan

From: Knocke, Ryan
Sent: Tuesday, July 23, 2013 3:35 PM
To: Gary, Aaron
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Aaron-

I hope this message finds you well and I apologize for the delay in our response to you. Rep. Goyke was reviewing your questions today and asked me to forward this message below to you. I hope this is helpful in moving forward with a more fine tuned draft. Please let me know if you need anything else from us at this time. Thank you again for all of your help to our office:

- Ryan

To Aaron Gary, "Realtor Incentive Bill"

I apologize for the sloppy draft request. Here's a better idea:

The bill would establish a pilot program in counties with more than 750,000 people. The pilot program would work to incentivize both realtors, both on the buyer and seller end, to sell properties that are owned by a lending institution and have a foreclosure judgment.

The pilot program would remove income tax reporting requirements for the commission income made by a realtor working as the agent for either the buyer or seller of the property.

From: Gary, Aaron
Sent: Monday, April 08, 2013 9:59 AM
To: Knocke, Ryan
Subject: RE: Legislative Ideas for Draft - Rep. Evan Goyke

Hi Ryan,

I'm following up on the second item "Realtor incentive bill." Who would establish the amount of the minimum commission? You seem to indicate that it is the property owner. The property owner could then establish a minimum of 3%, which means the bill would have no real effect. Did you mean to establish a minimum dollar amount or commission percentage by statute or rule? Thanks. Aaron

Aaron R. Gary
Attorney, Legislative Reference Bureau
608.261.6926 (voice)
608.264.6948 (fax)
aaron.gary@legis.state.wi.us

From: Knocke, Ryan
Sent: Friday, April 05, 2013 5:31 PM
To: Gallagher, Michael
Subject: Legislative Ideas for Draft - Rep. Evan Goyke

Michael-

I hope this message finds you well. Rep. Goyke has drafted below some ideas for legislation that he wanted to work with LRB on drafting. It is my understanding that you cover the housing/property portfolio. I wanted to forward this so we can begin working with you on the ideas below. I am sure you are gone for the weekend so please do not hesitate to contact me or Evan next week regarding these ideas. We look forward to working with you. All the best.

- Ryan

From Rep. Goyke:

Civil Immunity for agri-tourism activities.

This bill would give specific protections to property owners that use their land as part of an agri-tourism activity. This would include corn mazes, pumpkin patches, Christmas tree farms, etc.

Similar to 895.481 (immunity for equine activities) and 895.52 (immunity for recreational activities), the bill would provide general immunity to property owners that open their property to the public for agri-



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3010/P1

MES

Sac

MR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

gm

- 1 AN ACT ...; relating to: exempting from taxation certain amounts received by a
2 realtor for the sale of a foreclosed property.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for any amount of commission that is received by licensed real estate brokers or salespersons on the sale of a foreclosed property, provided that the property sells for \$50,000 or less and is located in a county with a population of at least 750,000 (currently only Milwaukee County).

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

x

- 3 SECTION 1. 71.05 (6) (b) 51. of the statutes is created to read:
4 71.05 (6) (b) 51. Any amount of commission that is received by real estate
5 brokers or salespersons who are licensed under ch. 452 on the sale of a foreclosed

1 property that sells for \$50,000 or less and is located in a county with a population of
2 750,000 or more.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31, this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)

Shovers, Marc

From: Knocke, Ryan
Sent: Wednesday, September 25, 2013 2:18 PM
To: Shovers, Marc
Subject: FW: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties
Attachments: 13-3010/P1.pdf

Marc-

Thank you for your help on this draft. I greatly appreciate it. Rep. Goyke would like this formatted and jacketed for introduction. Could that be done? Thank you!

- Ryan

From: LRB.Legal
Sent: Thursday, September 05, 2013 4:52 PM
To: Rep.Goyke
Subject: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Following is the PDF version of draft LRB -3010/P1.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3010/P1

MES:sac:im

+ jk RMA

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

2013 BILL

✓

neg

1 AN ACT *to create* 71.05 (6) (b) 51. of the statutes; **relating to:** exempting from
2 taxation certain amounts received by a realtor for the sale of a foreclosed
3 property. ✓

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for any amount of commission that is received by licensed real estate brokers or salespersons on the sale of a foreclosed property, provided that the property sells for \$50,000 or less and is located in a county with a population of at least 750,000 (currently only Milwaukee County). ✓

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7 following the year in which this subsection takes effect. ✓

8 (END)

Knocke, Ryan

"/1"

Jacket Returned

From: Shovers, Marc
Sent: Thursday, September 26, 2013 9:42 AM
To: Knocke, Ryan
Subject: RE: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Hi Ryan:

Nope, it's already been jacketed and sent out. Once you get the jacket, send it back to the LRB and I'll redraft it and then it can be jacketed again.

Marc

From: Knocke, Ryan
Sent: Thursday, September 26, 2013 9:11 AM
To: Shovers, Marc
Subject: RE: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Marc-

Thank you! Rep. Goyke called me with one last minute change before jacketing. I apologize. In the bill text it is my understanding that this bill and the incentive only applies to Milwaukee County due to a population provision. ~~Rep. Goyke would like to make a small change and remove that provision and have the incentive apply to all counties throughout the state.~~ Could that change be done and then it be jacketed? Thank you, I apologize for the last minute change.

- Ryan

From: Shovers, Marc
Sent: Wednesday, September 25, 2013 2:31 PM
To: Knocke, Ryan
Subject: RE: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Hi Ryan:

Yes, I'll turn it into a /1 and ask that it be jacketed for the Representative. Thanks.

Marc

From: Knocke, Ryan
Sent: Wednesday, September 25, 2013 2:18 PM
To: Shovers, Marc
Subject: FW: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Marc-

Thank you for your help on this draft. I greatly appreciate it. Rep. Goyke would like this formatted and jacketed for introduction. Could that be done? Thank you!

- Ryan

From: LRB.Legal

Sent: Thursday, September 05, 2013 4:52 PM

To: Rep.Goyke

Subject: Draft review: LRB -3010/P1 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Following is the PDF version of draft LRB -3010/P1.



State of Wisconsin
2013 - 2014 LEGISLATURE



12

LRB-30107

MES:sac&ild:jf

stays RMR

2013 BILL

today

reger

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BILL**SECTION 1**

1 property that sells for \$50,000 or less and is located in a county with a population of

2 ~~150,000 or more.~~ (F)

3 **SECTION 2. Initial applicability.**

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5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31 this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)

Parisi, Lori

From: Knocke, Ryan
Sent: Thursday, September 26, 2013 2:56 PM
To: LRB.Legal
Subject: Draft Review: LRB -3010/2 Topic: Exempt from taxation realtors commission on sale of certain foreclosed properties

Please Jacket LRB -3010/2 for the ASSEMBLY.